

# Warren County Occupational License NET PROFITS LICENSE FEE RETURN

Name and Address of Business

ACCOUNT NO.

CALENDAR/FISCAL YEAR ENDED

MONTH DAY YEAR

12 31 2013

DUE DATE

04 15 2014

Attach a copy of Federal Tax Return used as a basis of License Fee (Schedule A-Line 1)

Federal ID No.



Phone Number (270)

INDICATE ANY NAME OR ADDRESS CHANGE ABOVE

OFFICE HOURS:  
8:00 - 4:00  
MON - FRI

TELEPHONE  
(270) 842-5805

## QUESTIONS (ANSWER IN FULL)

1. Nature of Business \_\_\_\_\_
2. Date Business Started in Warren County \_\_\_\_\_
3. If Business was Discontinued, State When \_\_\_\_\_  
Dissolution ☐ or Sale ☐ If by sale, give Name and Address of successor \_\_\_\_\_

4. Did you have employees in Warren County? ☐ Yes ☐ No
5. Basis upon which tax return is prepared ☐ Cash ☐ Accrual
6. Business Type: ☐ C-Corp ☐ S-Corp ☐ Partnership ☐ Sole-Prop.  
☐ Fiduciary ☐ Other (Specify) \_\_\_\_\_
7. Has the IRS changed the Net Income as originally reported for any prior year? ☐ No ☐ Yes (Attach Schedule of Changes for each year)

## SCHEDULE A

### FOR OFFICIAL USE ONLY

Rec'd \_\_\_\_\_  
Ck. No. \_\_\_\_\_  
Amount \_\_\_\_\_  
Posted \_\_\_\_\_  
By \_\_\_\_\_

Make checks payable and mail to:  
Warren County Occupational License

429 E. 10th St. Suite 200  
Bowling Green KY 42101  
Phone Number (270) 842-5805



1. NET Business income per Federal Tax Return
2. ADD Items not Deductible (Line F, Schedule B Below)
3. TOTAL (Line 1 Plus Line 2)
4. DEDUCT Items not subject (Line L, Schedule B)
5. ADJUSTED NET BUSINESS INCOME (Line 3 less Line 4)
6. If Sch. C (line 4) is used enter here AVERAGE PERCENTAGE
7. NET PROFITS subject to License Fee (Line 5 x Line 6)
8. Prior year adjustments
9. ADJUSTED NET PROFITS (Line 7 less Line 8) If less than "0" enter "NONE"
10. License Fee - 1.0000% of line 9
11. Interest - 1.00 % per month or portion of month.
12. Penalty - 5.00 % per month or portion of month.
13. Total (Lines 10+11+12)
14. Less Credits - ( ) ESTIMATE ( ) OTHER
15. BALANCE DUE (Line 13 less Line 14) pay this amount
16. If estimate overpaid Indicate ( ) Refund or ( ) Credit

## SCHEDULE B

NOTE: ADD AND OR DEDUCT ONLY THOSE ITEMS WHICH ARE INCLUDED IN CALCULATING 1 INCOME PER FEDERAL RETURN

### ITEMS NOT DEDUCTIBLE - ADD

- A. State or Local taxes based on income
- B. Capital Gain
- C. Net operating Loss Deduction
- D. \_\_\_\_\_
- E. \_\_\_\_\_
- F. TOTAL ADDITIONS (enter on line 2)

### ITEMS NOT SUBJECT - DEDUCT

- G. Interest
- H. Royalties on Patents, Copyrights
- I. Dividends
- J. Capital Loss
- K. Other (attach schedule)
- L. TOTAL DEDUCTIONS (enter on line 4)

## SCHEDULE C

Business Allocation percentage-Divide (Col. B) to obtain decimal Carry out at least 6 places.

### ALLOCATION FACTORS

1. Total Gross Business Receipts (see reverse side)
2. Total Wages, Salaries and Other Personal Service
3. TOTAL PERCENTS Compensation Paid to Employee
4. AVERAGE PERCENTAGE (Line 3 divided by number of percents) Enter of line 6

I hereby certify that the information, schedules, statements and exhibits filed herewith are true and correct.

Signed \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

THIS RETURN IS DUE ON OR BEFORE APRIL 15, FOR THE CALENDAR YEAR OR WITHIN 105 DAYS OF THE END OF YOUR FISCAL YEAR

SCNP-A Rev 1/1/2001

## INSTRUCTIONS FOR NET PROFIT RETURN

### WHO MUST FILE?

ALL BUSINESSES REGARDLESS OF WHETHER THE BUSINESS RESULTED IN A PROFIT OR LOSS (\$100.00 FAILURE TO FILE PENALTY WILL APPLY EVEN IF THE BUSINESS RESULTS IN A LOSS)  
ENCLOSE ONE COMPLETE COPY WITH ALL ATTACHMENTS OF THE FOLLOWING RETURNS AS APPLICABLE INCLUDING, BUT NOT LIMITED TO, PAGES 1 THROUGH 4 OF CORPORATE OR PARTNERSHIP RETURNS, FORM 8825, STATEMENT OF OTHER INCOME, STATEMENT OF OTHER COST, STATEMENT OF TAXES, STATEMENT OF OTHER DEDUCTIONS AND KY CORPORATE AND PARTNERSHIP APPORTIONMENT SCHEDULE, FORM 720 SCHEDULE A.

SELF EMPLOYED	SCH C (1040)/FEDERAL	CORPORATION	ALL PAGES OF FEDERAL FORM 1120
RENTALS	SCH E (1040)/FEDERAL	S CORPORATION	ALL PAGES OF FEDERAL FORM 1120S
	FORM 4835/(1040) FEDERAL	PARTNERSHIP	ALL PAGES OF FEDERAL FORM 1065
FARMING	SCH F (1040)/FEDERAL	ESTATES OR TRUSTS	ALL PAGES OF FEDERAL FORM 1041

\*\*\*NOTE K-1'S ARE NOT REQUIRED\*\*\*

CONTRACTORS: DEFINED AS ANY BUSINESS WHICH INCURS SUB-CONTRACT FEES AND/OR CONTRAT LABOR/SERVICE EXPENSES. YOU MUST ATTACH A LIST OF ALL SUBCONTRACTORS AFFILIATED WITH YOUR WORK IN THIS COUNTY.

INCLUDE NAME, ADDRESS TELEPHONE NUMBER, AND FEDERAL ID#. YOU MAY SUBMIT 1099'S IN LIEU OF LIST. SECTION A-TAX COMPUTATION SHOULD BE COMPLETED BY ALL PERSONS WHO HAVE COUNTY SALES INCOME AND/OR PAYROLLS. FOLLOWING IS A LINE BY LINE INSTRUCTION.

LINE 1. ENTER THE NET PROFIT OR LOSS FROM THE FORMS WHICH APPLY TO YOU. PARTNERSHIPS AND S CORPORATIONS: INCOME SECTION LESS DEDUCTIONS SECTION FROM FORM 1065 SCHEDULE K OR FORM 1120S SCHEDULE K. CORPORATION SHOULD USE TAXABLE INCOME BEFORE NOL DEDUCTION. A SEPARATE NET PROFIT RETURN MUST BE COMPLETED FOR EACH BUSINESS. FOR EXAMPLE; A SELF EMPLOYED ENTITY WHO OWNS RENTAL PROPERTY CANNOT COMBINE THEIR SCHEDULE C AND SCHEDULE E PROFITS AND/OR LOSSES TOGETHER.

LINE 2. ITEMS NOT DEDUCTIBLE (ATTACH LIST (I.e.) STATE AND/OR LOCAL TAXES BASED ON INCOME AND NET OPERATING LOSS CARRYOVERS ARE NOT DEDUCTIBLE

LINE 3. TOTAL LINES 1 AND 2

LINE 4. ITEMS NOT SUBJECT (ATTACH LIST)

LINE 5. IF YOUR BUSINESS SALES AND PAYROLL IS EXCLUSIVE TO WARREN COUNTY, ENTER 100% AND GO TO LINE 6. OTHERWISE, COMPLETE SECTION B AND ENTER THE PERCENTAGE FROM LINE D HERE.

LINE 8. THE AMOUNT OF ANY ESTIMATED PAYMENTS, INCLUDING CREDITS

LINE 9. THE AMOUNT YOU PAID FOR THIS TAX YEAR'S BUSINESS TAX.

LINE 11. IF YOUR RETURN IS FILED TIMELY, SKIP LINE 11. A TIMELY FILED RETURN IS ONE THAT IS POSTMARKED BY THE DUE DATE INCLUDING EXTENSIONS.

LINE 12. IF YOUR TAX IS PAID BY THE ORIGINAL DUE DATE, SKIP LINE 12. OTHERWISE, CALCULATION SHOULD BE MADE ON A DAILY BASIS. FIND THE NUMBER OF DAYS THAT YOUR RETURN IS LATE, ALLOWING TIME FOR DELIVERY. THE FORMULA FOR CALCULATION IS: (LINE 10 + LINE 11) X .08 X NUMBER OF DAYS LATE DIVIDED BY 365)

EXTENSIONS-YOU MAY RECEIVE AN EXTENSION FOR FILING YOUR RETURN BY SUBMITTING A WRITTEN REQUEST ON OR BEFORE THE DUE DATE. THOSE WHO RECEIVE A FEDERAL OR STATE EXTENSION ARE NOT REQUIRED TO REQUEST A SEPARATE WARREN COUNTY EXTENSION BUT MUST ATTACH A COPY OF THE FEDERAL OR STATE EXTENSION TO THIS RETURN. THIS IS ONLY AN EXTENSION FOR FILING YOUR RETURN AND IS NOT AN EXTENSION OF TIME TO PAY THE TAX. INTEREST WILL BE ASSESSED ON TAX PAID AFTER THE ORIGINAL DUE DATE.

LINE 14. ENTER ANY CREDITS FROM ESTIMATED PAYMENTS OR OTHER.

LINE 15. ENTER BALANCE DUE

14-06-13  
LINE 16. IF ESTIMATE OVERPAID YOU MUST INDICATE REFUND OR CREDIT